WHAT IS CLAIMED IS:

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1. A manufacturing method of a semiconductor device, comprising:

bonding a first supporting substrate to a top surface of a semiconductor, a first wiring being formed on the top surface;

bonding a second supporting substrate to a back surface of the semiconductor wafer;

forming a groove to expose a portion of the first wiring by cutting the second supporting substrate, the semiconductor wafer and the first supporting substrate from a surface of the second supporting substrate, the groove reaching inside the first supporting substrate;

forming a second wiring connected to the exposed portion of the first wiring and extending over the surface of the second supporting substrate;

forming a protection film comprising an organic resin on a surface of the second wiring by spray coating; and

forming an opening in the protection film at a predetermined position to expose the second wiring.

2. A manufacturing method of a semiconductor device comprising:

bonding a first supporting substrate to a top surface of a semiconductor wafer, a first wiring being formed on the top surface;

bonding a second supporting substrate to a back surface of the semiconductor wafer; forming a cushioning portion on the second supporting substrate by spray coating;

forming a groove to expose a portion of the first wiring by cutting the second supporting substrate, the semiconductor wafer and the first supporting substrate from a surface of the second supporting substrate, the groove reaching inside the first supporting substrate;

forming a second wiring connected to the exposed portion of the first wiring and extending over the surface of the second supporting substrate and the cushioning portion;

forming a protection film comprising an organic resin on a surface of the second wiring; and

forming an opening in the protection film at a predetermined position to expose the second wiring.

- 3. The manufacturing method of a semiconductor device of claim 1 or 2, further comprising forming a photoresist layer on the protection film by spray coating.
- The manufacturing method of a semiconductor device of claim 1 or 2, further
 comprising forming a conductive terminal on the second wiring exposed through the opening in the protection film.
 - 5. A manufacturing method of a semiconductor device, comprising:

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and

bonding a supporting substrate to a top surface of a semiconductor wafer, a first wiring being formed on the top surface;

forming a groove to expose a portion of the first wiring by etching the semiconductor wafer from a back surface of the semiconductor wafer;

forming a second wiring connected to the exposed portion of the first wiring and extending over the back surface of the semiconductor wafer;

forming a protection film comprising an organic resin on a surface of the second wiring by spray coating; and

forming an opening in the protection film at a predetermined position to expose the second wiring.

6. A manufacturing method of a semiconductor device, comprising:

bonding a supporting substrate to a top surface of a semiconductor wafer, a first wiring being formed on the top surface;

forming a groove to expose a portion of the first wiring by etching the semiconductor wafer from a back surface of the semiconductor wafer;

forming a cushioning portion on the back surface of the semiconductor wafer by spray coating;

forming a second wiring connected to the exposed portion of the first wiring and extending over the back surface of the semiconductor wafer and the cushioning portion;

forming a protection film comprising an organic resin on a surface of the second wiring;

forming an opening in the protection film at a predetermined position to expose the

second wiring.

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- 7. The manufacturing method of a semiconductor device of claim 5 or 6, further comprising forming a photoresist layer on the protection film by spray coating.
- 8. The manufacturing method of a semiconductor device of claim 5 or 6, further comprising forming a conductive terminal on the second wiring exposed through the opening in the protection film.
- 9. The manufacturing method of a semiconductor device of claim 1, 2, 5 or 6, wherein the organic resin is thermosetting.
 - 10. The manufacturing method of a semiconductor device of claim 1, 2, 5 or 6, wherein the organic resin comprises an epoxy resin.
 - 11. A manufacturing method of a semiconductor device, comprising:

bonding a first supporting substrate to a top surface of a semiconductor wafer, a first wiring being formed on the top surface;

dividing the semiconductor wafer into a plurality of semiconductor dice by etching the semiconductor wafer along a dicing line from a back surface of the semiconductor wafer;

bonding a second supporting substrate to back surfaces of the plurality of semiconductor dice through a resin layer;

forming a groove to expose a portion of the first wiring by cutting the second supporting substrate, the resin layer and the first supporting substrate along the dicing line from a surface of the second supporting substrate, the groove reaching inside the first supporting substrate;

forming a second wiring connected to the exposed portion of the first wiring and extending over the surface of the second supporting substrate;

forming a protection film comprising an organic resin on a surface of the second wiring by spray coating; and

forming an opening in the protection film at a predetermined position to expose the second wiring.

12. A manufacturing method of a semiconductor device, comprising:

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bonding a first supporting substrate to a top surface of a semiconductor wafer, a first wiring being formed on the top surface;

dividing the semiconductor wafer into a plurality of semiconductor dice by etching the semiconductor wafer along a dicing line from a back surface of the semiconductor wafer;

bonding a second supporting substrate to back surfaces of the plurality of semiconductor dice through a resin layer;

forming a cushioning portion on the second supporting substrate by spray coating;

forming a groove to expose a portion of the first wiring by cutting the second supporting substrate, the resin layer and the first supporting substrate along the dicing line from a surface of the second supporting substrate, the groove reaching inside the first supporting substrate;

forming a second wiring connected to the exposed portion of the first wiring and extending over the surface of the second supporting substrate and the cushioning portion;

forming a protection film comprising an organic resin on a surface of the second wiring; and

forming an opening in the protection film at a predetermined position to expose the second wiring.

- 13. The manufacturing method of a semiconductor device of claim 11 or 12, further comprising forming a photoresist layer on the protection film by spray coating.
- 14. The manufacturing method of a semiconductor device of claim 11 or 12, further comprising forming a conductive terminal on the second wiring exposed through the opening of the protection film.
- 15. The manufacturing method of a semiconductor device of claim 1, 2, 5, 6, 11 or 12, further comprising forming a photoresist layer by spray coating.
- 30 .16. A manufacturing method of a semiconductor device, comprising: bonding a first supporting substrate to a top surface of a semiconductor wafer, a first

wiring being formed on the top surface;

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bonding a second supporting substrate to a back surface of the semiconductor wafer;

forming a groove to expose a portion of the first wiring by cutting the second supporting substrate, the semiconductor wafer and the first supporting substrate from a surface of the second supporting substrate, the groove reaching inside the first supporting substrate;

forming a second wiring connected to the exposed portion of the first wiring and extending over the surface of the second supporting substrate;

forming a protection film comprising an organic resin on a surface of the second wiring; forming an opening in the protection film at a predetermined position to expose the second wiring; and

forming a photoresist layer by spray coating.

17. A manufacturing method of a semiconductor device, comprising:

bonding a supporting substrate to a top surface of a semiconductor wafer, a first wiring being formed on the top surface;

forming a groove to expose a portion of the first wiring by etching the semiconductor wafer from a back surface of the semiconductor wafer;

forming a second wiring connected to the exposed portion of the first wiring and extending over the back surface of the semiconductor wafer;

forming a protection film comprising an organic resin on a surface of the second wiring; forming an opening in the protection film at a predetermined position to expose the second wiring; and

forming a photoresist layer by spray coating.

18. A manufacturing method of a semiconductor device, comprising:

bonding a first supporting substrate to a top surface of a semiconductor wafer, a first wiring being formed on the top surface;

dividing the semiconductor wafer into a plurality of semiconductor dice by etching the semiconductor wafer along a dicing line from a back surface of the semiconductor wafer;

bonding a second supporting substrate to back surfaces of the plurality of semiconductor dice through a resin layer;

forming a groove to expose a portion of the first wiring by cutting the second supporting substrate, the resin layer and the first supporting substrate along the dicing line from a surface of the second supporting substrate, the groove reaching inside the first supporting substrate;

forming a second wiring connected to the exposed portion of the first wiring and extending over the surface of the second supporting substrate;

forming a protection film comprising an organic resin on a surface of the second wiring; forming an opening in the protection film at a predetermined position to expose the second wiring; and

forming a photoresist layer by spray coating.

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